

SENATE No. 1351

The Commonwealth of Massachusetts

PRESENTED BY:

James E. Timilty

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act relative to tax deductions for student activities and athletics fees.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|---------------------------|------------------------------|
| James E. Timilty | Bristol and Norfolk |
| William Smitty Pignatelli | 4th Berkshire |
| David P. Linsky | 5th Middlesex |
| Theodore C. Speliotis | 13th Essex |
| Bruce E. Tarr | First Essex and Middlesex |
| Steven J. D'Amico | 4th Bristol |
| Michael R. Knapik | Second Hampden and Hampshire |
| David B. Sullivan | 6th Bristol |
| Colleen M. Garry | 36th Middlesex |
| Susan C. Tucker | Second Essex and Middlesex |
| Richard J. Ross | 9th Norfolk |
| Robert L. Hedlund | Plymouth and Norfolk |
| Karen E. Spilka | Second Middlesex and Norfolk |

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01817 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO TAX DEDUCTIONS FOR STUDENT ACTIVITIES AND ATHLETICS
FEES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority
of the same, as follows:*

1 SECTION 1. Section 6 of Chapter 62 of the General Laws, as appearing in the
2 2006 Official Edition, is hereby amended by adding the following subsection: -
3 (m) Any taxpayer who maintains a household which includes as a member one or more
4 individuals who are pupils enrolled in a public school shall be allowed a credit against the tax
5 liability imposed by this chapter equal to fifty per cent or five hundred dollars, whichever is
6 lesser, of the net expenditures for fees paid in connection with activities authorized by section 47
7 of Chapter 71 of the general laws.